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Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

- 1-13. (canceled)
- 14. (currently amended) A device comprising:
- a silicon layer;
- a relaxed layer comprising an embrittled region; and
- a strained silicon layer in contact with the relaxed layer, the strained silicon layer to be transferred to top of a wafer by a heat treatment, the wafer having a base substrate and an oxidized film.
 - 15. (canceled)
- 16. (currently amended) The device of claim 15 14 wherein the embrittled region is created by an ion implantation.
 - 17. (currently amended) A device comprising:
 - a silicon layer;
 - a SiO₂ layer in contact with the silicon layer; and
- a strained silicon layer on top of the SiO₂ layer, the strained silicon layer being transferred from a wafer, the wafer having an embrittled region and a stack structure of a base substrate and a layer of relaxed film.
- 18. (previously presented) The device of claim 17 wherein the relaxed film is a relaxed SiGe layer.
 - 19. (canceled)

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- 20. (previously presented) The device of claim 17 wherein the strained silicon layer is transferred to top of the SiO₂ layer by a bonded-etch back process.
- 21. (previously presented) The device of claim 17 wherein the base substrate is a silicon layer.
- 22. (previously presented) The device of claim 17 wherein the heat treatment uses a temperature range of approximately 400°C to 600°C.
- 23. (previously presented) The device of claim 14 wherein the relaxed layer is a relaxed SiGe layer.
- 24. (currently amended) The device of claim 23 wherein the relaxed SiGe layer has a thickness ranging from $0.1\,\mu$ m to $3.0\,\mu$ m.
- 25. (previously presented) The device of claim 16 wherein the ion implantation uses an energy range of approximately 1keV to 20keV.
- 26. (previously presented) The device of claim 16 wherein the ion implantation uses a dose range of approximately 1E116/cm³ to 1E18/cm³.
- 27. (previously presented) The device of claim 16 wherein the ion implantation uses hydrogen ions.

28-33. (canceled)